BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO

In the Matter of the Application of The Dayton Power and Light Company for an Increase in Electric Distribution Rates.	: :	Case No. 15-1830-EL-AIR
In the Matter of the Application of The Dayton Power and Light Company for Approval to Change Accounting Methods.	: :	Case No. 15-1831-EL-AAM
In the Matter of the Application of The Dayton Power and Light Company for Tariff Approval.	: :	Case No. 15-1832-EL-ATA

THE DAYTON POWER AND LIGHT COMPANY'S OBJECTIONS TO THE STAFF REPORT

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THE DAYTON POWER AND LIGHT COMPANY'S
<u>OBJECTIONS TO THE STAFF REPORT</u>

On March 12, 2018, the Utilities and Service Monitoring and Enforcement Departments ("Staff") of the Public Utilities Commission of Ohio ("Commission") filed its Staff Report of Investigation ("Staff Report") in the above-captioned proceedings. Pursuant to R.C. 4909.19 and O.A.C. 4901-1-28, The Dayton Power and Light Company ("DP&L") submits the following Objections to the Staff Report ("Objections") in which DP&L identifies areas of controversy with respect to certain findings, conclusions, recommendations or needed clarifications contained in the Staff Report or the failure of the Staff Report to address certain items. DP&L reserves the right to supplement or modify these Objections in the event that the Staff makes additional findings, conclusions or recommendations or modifies its position with respect to any finding, conclusions or recommendations contained in the Staff Report. DP&L further reserves the right to contest issues that are newly raised between the filing of the Staff Report and closing of the record in these proceedings.

I. <u>REVENUE REQUIREMENT</u>

1. <u>Amount of Staff's Proposed Revenue Requirement</u>: DP&L objects to the revenue requirement range of $242,896,870 to $247,778,307 recommended by Staff. Staff's proposed revenue requirement range significantly understates the magnitude of the increase to which DP&L is entitled and that DP&L supported through its filed case. As more specifically described in the Objections below, Staff's recommended revenue requirement range is based upon unreasonable and unlawful adjustments that yield rates that are insufficient to provide DP&L just compensation and an opportunity to earn an adequate return and to provide safe and

reliable electric distribution service for its customers. This objection is supported by the supplemental testimony of Nathan Parke.

II. RATE BASE

2. Station Equipment: DP&L objections to the Staff's recommendation (through Staff's adoption of the Blue Ridge audit) of a reduction to three components totaling $1,766,992 of the $1,772,167 in Plant Account 3620, Station Equipment-None, and the associated $1,020,581 of the $1,021,930 recommended reduction in the accumulated reserve. That recommended reduction is unreasonable and unlawful because the investment was prudent, and a Project Expenditure Authorization is not and should not be required for those assets to be included in rate base. This objection is supported by the supplemental testimony of P. Don Rennix.

3. Poles, Towers and Fixtures: DP&L objects to the Staff's recommendation (through Staff's adoption of the Blue Ridge audit) of a reduction of $2,316,662 to the original book cost in Plant Account 3640, Poles, Towers, & Fixtures-None, and the associated $1,627,166 recommended reduction in the accumulated reserve. That recommended reduction is unreasonable and unlawful because the investment was prudent, and a Project Expenditure Authorization is not and should not be required for that asset to be included in rate base. This objection is supported by the supplemental testimony of P. Don Rennix.

4. Land Rights: DP&L objects to the Staff's recommendation (through Staff's adoption of the Blue Ridge audit) of a reduction of $967,093 to the original book cost in Plant Account 3603, Land Rights-None. That recommended reduction is unreasonable and unlawful because the investment was prudent, and a Project Expenditure Authorization is not and

should not be required for that asset to be included in rate base. This objection is supported by the supplemental testimony of P. Don Rennix.

5. Underground Conduit: DP&L objects to the Staff's recommendation (through Staff's adoption of the Blue Ridge audit) of a reduction of $173,087 to the original book cost in Plant Account 3660, Underground Conduit-None, and the associated $59,066 recommended reduction in the accumulated reserve. That recommended reduction is unreasonable and unlawful because the investment was prudent, and a Project Expenditure Authorization is not and should not be required for that asset to be included in rate base. This objection is supported by the supplemental testimony of P. Don Rennix.

6. Underground Conduction: DP&L objects to the Staff's recommendation (through Staff's adoption of the Blue Ridge audit) of a reduction of $2,281,522 to the original book cost in Plant Account 3670, Underground Conduction-None, and the associated $1,417,414 recommended reduction in the accumulated reserve. That recommended reduction is unreasonable and unlawful because the investment was prudent, and a Project Expenditure Authorization is not and should not be required for that asset to be included in rate base. This objection is supported by the supplemental testimony of P. Don Rennix.

7. Station Equipment -- General: DP&L objects to the Staff's recommendation (through Staff's adoption of the Blue Ridge audit) of a reduction of $7,826,633 to the original book cost in Plant Account 3627, Station Equipment-General-Other, and the associated $6,135,297 recommended reduction in the accumulated reserve. That recommended reduction is unreasonable and unlawful because the investment was prudent, and neither a Project Expenditure Authorization nor supporting documentation for accounting entries that were

recorded many years ago should be required for that asset to be included in rate base. This objection is supported by the supplemental testimony of P. Don Rennix.

8. Distribution Plant Property: DP&L objects to the Staff's recommendation (through Staff's adoption of the Blue Ridge audit) of a reduction of $34,901,397 to the original book cost of Distribution Plant Property, and the associated $29,599,776 recommended reduction in the accumulated reserve. That recommended reduction is unreasonable and unlawful because the plant-in-service amounts at September 30, 2015 in DP&L's rate schedules, from which the requested jurisdictional rate base was calculated, matches DP&L's audited financial statements and reconciles to the Company's detailed property records. This objection is supported by the supplemental testimony of P. Don Rennix.

9. General Plant Property: DP&L objects to the Staff's recommendation (through Staff's adoption of the Blue Ridge audit) of a reduction of $23,574,110 to the original book cost of General Plant Property, and the associated $23,642,140 recommended reduction in the accumulated reserve. That recommended reduction is unreasonable and unlawful because the plant-in-service amounts at September 30, 2015 in DP&L's rate schedules, from which the requested jurisdictional rate base was calculated, matches DP&L's audited financial statements and reconciles to the Company's detailed property records. This objection is supported by the supplemental testimony of P. Don Rennix.

10. Intangible Plant: DP&L objects to the Staff's recommendation (through Staff's adoption of the Blue Ridge audit) of a reduction of $618,604 to the original book cost in Plant Account 3030, Intangible Plant, and the associated $480,729 recommended reduction in the accumulated reserve. That recommended reduction is unreasonable and unlawful because

the plant-in-service amounts at September 30, 2015 in DP&L's rate schedules, from which the requested jurisdictional rate base was calculated, matches DP&L's audited financial statements and reconciles to the Company's detailed property records. This objection is supported by the supplemental testimony of P. Don Rennix.

11. Laboratory Equipment: DP&L objects to the Staff's recommendation (through Staff's adoption of the Blue Ridge audit) of a reduction of $349,610 to the original book cost in Plant Account 3950, Laboratory Equipment-Common-Other, and the associated $252,244 recommended reduction in the accumulated reserve. That recommended reduction is unreasonable and unlawful because (a) assets are routinely transferred between locations to meet a specific need, and the requirement that the Company maintain a permanent record of the purpose of the transfer is unreasonable; and (b) the recommendation fails to take into account the depreciation of the assets prior to the transfer and the impact of subsequent retirements. This objection is supported by the supplemental testimony of P. Don Rennix.

12. Retirement Work in Progress -- Salvage: DP&L objects to the Staff's recommendation of a change in the jurisdictional allocation factor associated with Account 1080010, Retirement Work In Progress – Salvage. DP&L believes that the full assignment of the adjusted balance to the jurisdictional rate base was an unintentional change within the Staff Report that can be traced to the incorrect jurisdictional percentage of 12.98% that appeared in Schedule B-3 as filed by DP&L. This objection is supported by the supplemental testimony of P. Don Rennix.

13. Net Prepaid Pension Asset: DP&L objects to the recommendation in the Staff Report that DP&L's net prepaid pension asset be removed from rate base. That

recommendation is unreasonable and unlawful because it conflicts with existing Commission precedent, and the net prepaid pension asset benefits customers. This objection is supported by the supplemental testimony of DP&L witness Edward J. Kunz.

14. Deferred Tax Balances for Plant and Equipment: To the extent that the Commission accepts Staff's recommendation that DP&L's net-plant-in-service amounts should be reduced, there should be corresponding changes to the rate base deferred tax balances for the plant and equipment. This objection is supported by the supplemental testimony of Frank Salatto.

15. Deferred Taxes on Accrued Bonus: To the extent that the Commission agrees with DP&L Objection No. 26 that the Commission reject the Staff's recommendation for the financial portion of DP&L's short-term compensation, there should be a corresponding increase in jurisdictional deferred tax debits. This objection is supported by the supplemental testimony of Frank Salatto.

16. Deferred Tax Credit for Pension Assets: To the extent that the Commission agrees with DP&L's objection that prepaid pension assets should be included in rate base, there should be corresponding increases to the deferred tax credits and debits. This objection is supported by the supplemental testimony of Frank Salatto.

17. DIR Filing Frequency: DP&L objects to the recommendation in the Staff Report that the Distribution Investment Rider ("DIR") be updated twice annually. DP&L objects to this recommendation for two reasons. First, to be consistent with other approved investment recovery mechanisms in the state of Ohio and promote more gradual rate impacts for customers, DP&L recommends a quarterly true-up schedule. Second, DP&L recommends that this true-up

schedule commence immediately after a Commission Order is issued in this case. This objection is supported by the supplemental testimony of Robert Adams.

18. DIR Revenue Caps: DP&L objects to the recommendation in the Staff Report that the DIR include revenue caps. That recommendation is unreasonable and unlawful because revenue caps will delay DP&L's ability to make needed distribution investments. This objection is supported by the supplemental testimony of Robert Adams.

19. DIR Revenue Cap Calculation: To the extent that the Commission imposes revenue caps on the DIR, DP&L objects to how Staff's recommended revenue caps are calculated in the Staff Report. The Staff's recommendation is unreasonable and unlawful because any revenue cap should be based upon an actual Commission-approved revenue requirement, not the mid-point of the Staff's recommended revenue requirement range. This objection is supported by the supplemental testimony of Robert Adams.

20. DIR Revenue Cap Carryover: To the extent that the Commission imposes revenue caps on the DIR, DP&L objects to the fact that the Staff Report does not address what would happen if DP&L did not have sufficient investment in a given year to trigger the revenue caps on the DIR. If the cap is greater than the revenue recovery in any given year, then the unused cap space should rollover to the next year. This objection is supported by the supplemental testimony of Robert Adams.

21. DIR Subject to CAIDI/SAIFI Standards: DP&L objects to the recommendation in the Staff Report that recovery of the DIR be conditioned upon DP&L's compliance with CAIDI and SAIFI performance standards. That condition is unreasonable and unlawful because a reduction in DP&L's revenue will make it more difficult for DP&L to

achieve reliability metrics. This objection is supported by the supplemental testimony of Robert Adams.

22. Depreciation Procedure: DP&L objects to the recommendation in the Staff Report that depreciation accrual rates be calculated using an Average Life Group procedure. That recommendation is unreasonable and unlawful because DP&L has historically used the Equal Life Group procedure, and Staff has not provided any reason to change procedures. This objection is supported by the supplemental testimony of P. Don Rennix.

23. Cash Working Capital: DP&L objects to Staff's recommendation regarding cash working capital. Staff's recommendation is unreasonable and unlawful because it is based upon calculations by Staff to which DP&L objects elsewhere in these objections. This objection is supported by the supplemental testimony of Nathan Parke.

III. OPERATING INCOME

24. DP&L Employee Labor Costs: DP&L objects to the recommendations in the Staff Report regarding labor costs for DP&L employees. Staff's recommendations are unreasonable and unlawful because Staff's calculation of DP&L's employee labor costs: (i) used a number for hours that included a data summation error; (ii) used certain employee headcount data previously provided by DP&L in response to PUCO DR 116, which DP&L later determined was incorrect; (iii) failed to apply the same methodology of determining average hours *per position* for part-time employees; (iv) failed to recognize the annualization of known pay increases; (v) eliminated 50% of DP&L actual distribution short-term compensation expense incurred during the Test Year; (vi) excluded the impact on short-term compensation that the January 1, 2016 DP&L non-union employee 3% pay increase had; and (vii) failed to include

certain contractually-obligated wage amounts that DP&L paid during the Test Year. This objection is supported by the supplemental testimony of Kristina Tregenza (as to the reasons for the pay increases and that financial bonuses should be recovered) and Craig Forestal (as to all other matters).

25. AES U.S. Services Labor Costs: DP&L objects to the recommendations in the Staff Report regarding labor costs for AES U.S. Services employees. Those recommendations are unreasonable and unlawful because the amounts that Staff recommends for recovery omit the following items: (i) annualization of pay increases that occurred during the Test Year; (ii) 50% of short-term compensation; (iii) the impact on short-term compensation that the January 1, 2016 AES Services non-union employee 3% pay increase will have and (iv) all actual labor expenses incurred during the Test Year that were coded to DPL accounts 4120002, 9210600, 9230000, and 9260040. This objection is supported by the supplemental testimony of Kristina Tregenza (as to the reasons for the pay increases and that financial bonuses should be recovered) and Craig Forestal (as to all other matters).

26. Short-Term Compensation and Long-Term Compensation: DP&L objects to the recommendations in the Staff Report that DP&L not be permitted to recover 50% of short-term compensation or any long-term compensation, and that DP&L apply the same adjustments to capitalized items going forward. DP&L also objects to the recommendation in the Staff Report that the DIR be subject to the same capitalization requirement. Those recommended adjustments are unreasonable and unlawful because: (a) those items are expenses that were prudently incurred, and the total compensation received by DP&L employees is consistent with market rates; and (b) those items provide an incentive to employees to reduce utility expenses, which benefits customers. This objection is supported by the supplemental testimony of Kristina

Tregenza (as to the reasons that the adjustments should not be made) and by Craig Forestal (as to calculations of the amounts at issue).

27. Payroll taxes: DP&L objects to the Staff Report's recommended payroll tax adjustment for DP&L and AES U.S. Services employees. That recommendation is unreasonable and unlawful because it is based upon the Staff's recommendation as to DP&L and AES Services labor costs, to which DP&L objects above. Additionally, Staff underestimated the amount of payroll taxes by making allocations to distribution O&M twice, once through the Number of Employees and once via the O&M Percentage. This objection is supported by the supplemental testimony of Craig Forestal.

28. Test Year 401(k) expenses: DP&L objects to the Staff's recommendation regarding the calculation of 401(k) benefit expenses. That recommendation is unreasonable and unlawful because it fails to take account of known and measurable increases in labor costs. This objection is supported by the supplemental testimony of Craig Forestal.

29. Jurisdictional Adjustment to Property Tax Expense: DP&L objects to the recommendation in the Staff Report relating to the jurisdictional adjustment to DP&L's property tax expense. That recommendation is unreasonable, because Staff erroneously removed accounts associated with Wright Patterson Air Force Base ("WPAFB") from its calculation of Staff's Jurisdictional Adjustment, but WPAFB accounts had already been removed by DP&L; Staff's recommendation thus results in WPAFB being removed twice. This objection is supported by the supplemental testimony of Frank Salatto.

30. Average Property Tax Rate: DP&L objects to the recommendation in the Staff Report regarding average property tax rate. The Staff's recommendation is unreasonable

and unlawful because it relies upon a DP&L response to a Staff Data Request that inadvertently mislabeled the most current property tax rate. This objection is supported by the supplemental testimony of Frank Salatto.

31. SSO Case Expenses: DP&L objects to the recommendations in the Staff Report that costs associated with DP&L's Electric Security Plan case (Case No. 16-395-EL-SSO, et al.) not be recovered. That recommendation is unreasonable and unlawful because DP&L was required by statute to file an ESP, and should be entitled to recover the associated costs. This objection is supported by the supplemental testimony of Nathan Parke.

32. Distribution Rate Case Expense: DP&L objects to the recommendation in the Staff Report that DP&L not be permitted to recover certain distribution rate case expenses that DP&L incurred. Staff recommends disallowance of amounts billed by DP&L's outside counsel when the description of the work performed was redacted. Staff's recommendation that those amounts not be recoverable is unreasonable and unlawful because the redacted information was protected by the attorney-client privilege and the work product doctrine. This objection is supported by the supplemental testimony of Nathan Parke.

33. Amortization of Case Expenses: DP&L objects to the recommendation in the Staff Report that case expenses be amortized over a five-year period. That recommendation is unreasonable and unlawful because a three-year period is more appropriate. This objection is supported by the supplemental testimony of Nathan Parke.

34. Forecasted Energy Efficiency Revenue: DP&L objects to the recommendation in the Staff Report that energy efficiency savings be included in the sales forecast. That recommendation is unreasonable and unlawful because Staff failed to explain the

reason for the recommended adjustment, and it is unreasonable to include those savings in the forecast. This objection is supported by the supplemental testimony of Robert Adams.

35. Maintenance of Overhead Lines: DP&L objects to the recommendation in the Staff Report that DP&L's expenses associated with the maintenance of overhead lines be reduced by $1,673,889. That recommendation is unreasonable and unlawful because Staff's stated reason for the adjustment -- that DP&L performs urban work in some years and rural work in other years -- is not correct. This objection is supported by the supplemental testimony of Barry J. Bentley.

36. Tree Trimming Expenses: DP&L objects to the fact that the Staff Report did not address the fact that DP&L's tree trimming expenses have increased by $9.6 million since the test period. This objection is supported by the supplemental testimony of Barry J. Bentley.

IV. RATES AND TARIFFS

37. Decoupling Rider: DP&L objects to the fact that the Staff Report did not address the Decoupling Rider, established in Amended ESP Stipulation, ¶ 1.b (p. 14), which established the Rider, but provided that all other matters associated with the Rider would be addressed in this case. This objection is supported by the supplemental testimony of Tyler Teuscher.

38. Typical bills: DP&L objects to the typical bill comparison presented in the Staff Report because the comparison does not (a) use updated bills; (b) account for the Decoupling Rider resetting to zero; and (c) include the impact of the DIR or Uncollectible Rider. This objection is supported by the supplemental testimony of Robert Adams.

V. RATE DESIGN

39. Rate design: DP&L objects to the recommendation in the Staff Report that customer charges be lowered. That recommendation is unreasonable and unlawful because it fails to properly allocate costs based upon cost causation. This objection is supported by the supplemental testimony of Nathan Parke.

Respectfully submitted,

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CERTIFICATE OF SERVICE

I certify that a copy of the foregoing The Dayton Power and Light Company's Objections to the Staff Report has been served via electronic mail upon the following counsel of record, this 11th day of April, 2018:

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